

# The Gazette of India

EXTRAORDINARY

PART II—Section 3—Sub-section (1)

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## MINISTRY OF HOME AFFAIRS

### NOTIFICATION

*New Delhi-1, the 1st April, 1958*

**G.S.R. 202.**—In exercise of the powers conferred by section 6 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act 6 of 1941), as extended to the Union territory of Delhi, the Central Government hereby makes, with effect on and from the first day of April, 1958, the following amendments in the Second Schedule to the said Act, namely:—

In the said Schedule,—

1. For item 13, the following item shall be substituted, namely:—  
“13. Edible oils pressed on Ghanis.”
2. For item 21, the following item shall be substituted, namely:—  
“21. Cotton, as defined in section 14(ii) of the Central Sales Tax Act, 1956; cotton thread; cotton yarn.”
3. For item 23, the following item shall be substituted, namely:—  
“23. White printing paper, creamlaid paper, hand made paper and newsprint.”
4. For item 29, the following item shall be substituted, namely:—  
“29. Iron and steel, as defined in section 14(iv) of the Central Sales Tax Act, 1956; agricultural implements manufactured from the same.”
5. For item 31, the following item shall be substituted, namely:—  
“31. Jute, as defined in section 14(v) of the Central Sales Tax Act, 1956.”
6. For item 36, the following item shall be substituted, namely:—  
“36. Hides and skins, whether in a raw or dressed state.”
7. Item 40 shall be omitted.
8. After item 45, the following items shall be inserted, namely:—
 

“46. (i) Country-made shoes (Juties) (ii) Hand-made utensils. (iii) Cane and bamboo handicrafts (iv) Earthenwares made by Kumhars	}	*When manufactured (i) without the use of power, and * (ii) at a place other than a factory as defined in the Factories Act, 1948, and sold either by the maker himself or by any member of his family or by a co-operative society consisting wholly of the makers of such articles.
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47. Achar and Murrabba except when sold in sealed containers.
  48. Charkha, takli and charkha accessories.
  49. Slate, slate pencils, takhties, and blackink used for takhties.
  50. Betel leaves."

[No. F.28(5)/58-Judl.II.]

S. NARAYANSWAMY, Dy. Secy.